
BUDGET FORECASTING COMMITTEE REPORT FOR FY23

January 25, 2022

Via Zoom

Barrington, Rhode Island

Presented to the Town Council, School Committee, Committee on Appropriations and the public

BUDGET FORECASTING COMMITTEE

- **The Budget Forecasting Committee was formed in 2011 to encourage improved planning, collaboration and goal-setting by the Town Council, the School Committee, the Committee on Appropriations and the community-at-large.**
- **The Committee now includes the Town Moderator and two members each from the Town Council, the School Committee and the Committee on Appropriations, and is advised by the Town and School administrators and financial directors.**
- **Open meetings are held on a monthly basis every fall with a full joint meeting of the Town Council, School Committee and Committee on Appropriations in January to review the report in preparation for the upcoming budget discussions in February.**
- **The Committee is charged with creating a document that can be used by all parties to understand the current situation and allow for more informed long-term planning, as “an effective forecast allows for improved decision-making in maintaining fiscal discipline and delivering essential community services.”**

****** <http://www.gfoa.org/financial-forecasting-budget-preparation-process>

WHAT IS A BUDGET FORECAST?

- **A budget forecast provides a long-term, comprehensive financial perspective using both known information and hypotheses or assumptions.**
- **A budget, in contrast, is a specific plan detailing service delivery in the upcoming fiscal year.**
- **Budget forecasting is considered a best practice and is required by RI Law § 44-35-10. Bond-rating agencies look favorably on communities that participate in meaningful budget forecasting.**
- **It is very important to understand that these projections are not inalterable prophecies, but offer guidelines and suggestions which may be adjusted as necessary.**
- **It is the intent of the Budget Forecasting Committee to continue to meet every fall prior to the budget season in order to adjust these projections and to update the document as appropriate, in order to inform the shorter and longer range planning for both the schools and town.**

BUDGET FORECAST: BASIC VERSUS EXPANDED

- **The town and schools each develop a 5-year-budget forecast annually for state compliance.**
- **The submitted forecast document assumes stability of revenues, property values, staffing levels, debt service, state/federal mandates and state/federal support. The submitted forecast also includes revenues/expenditures outside of the operating budget, including state support of food services, block funding, etc.**
- **This Budget Forecasting Committee document includes the information in the submitted forecast, but also allows for discussion of upcoming initiatives, potential capital expenditures and other significant changes which may require attention in the next 5-10 years. As many of these are not well-delineated yet, the numbers aren't necessarily included unless available—but the opportunity to be aware of them is important to the conversation.**
- **Consequently, it is not possible to do a side-by-side comparison of the submitted forecast and the BFC document, as items are edited by committee approval to represent the forecasted operating budgets.**

ACTUAL BUDGETED TAXES VS. THE 5-YEAR BUDGETED FORECAST

Created to potentially answer the question: How well do we forecast? May better answer the question: How do our decisions affect our accuracy?

Fiscal Year	Budgeted Property Taxes (Dollars)	% Increase in Budgeted Property Taxes	Forecasted Property Taxes from the Preceding Year's Budget Forecast (Dollars)	Difference between Forecasted and Actual Budgets (Dollars)/ %difference from forecast
FY 22	67,592,982	1.30%	68,647,000	-1,054,018 / (1.5%)
FY 21	66,730,400	2.44%	65,558,405	1,171,995/1.8%
FY 20	65,142,459	1.04%	65,578,037	-435,478/-0.7%
FY 19	64,470,948	2.44%	65,623,672	-1,152,724/-1.8%
FY 18	62,936,487	8.23%	59,641,892	3,294,595*/+5.5%
FY 17	58,151,335	1.59%	58,944,109	-792,774/-1.3%
FY 16	57,243,617	1.70%	57,175,065	68,552/0.1%
FY 15	56,285,217	0.32%	57,495,850	-1,210,633/2.1%
FY 14	56,107,889	1.56%	56,223,610	-115,721**/0.2%
FY 13	55,248,613	0.74%	54,487,626	760,987/1.4%
FY 12	54,844,501	1.61%	prior to Budget Forecasting Committee	—
FY 11	53,974,607	4.26%	—	—
FY 10	51,771,206	4.53%	—	—

*FY 18 is the year when the BMS bond was approved. **FY 14 is when the 4% property tax cap went into effect (RI General Law 44-5-2).

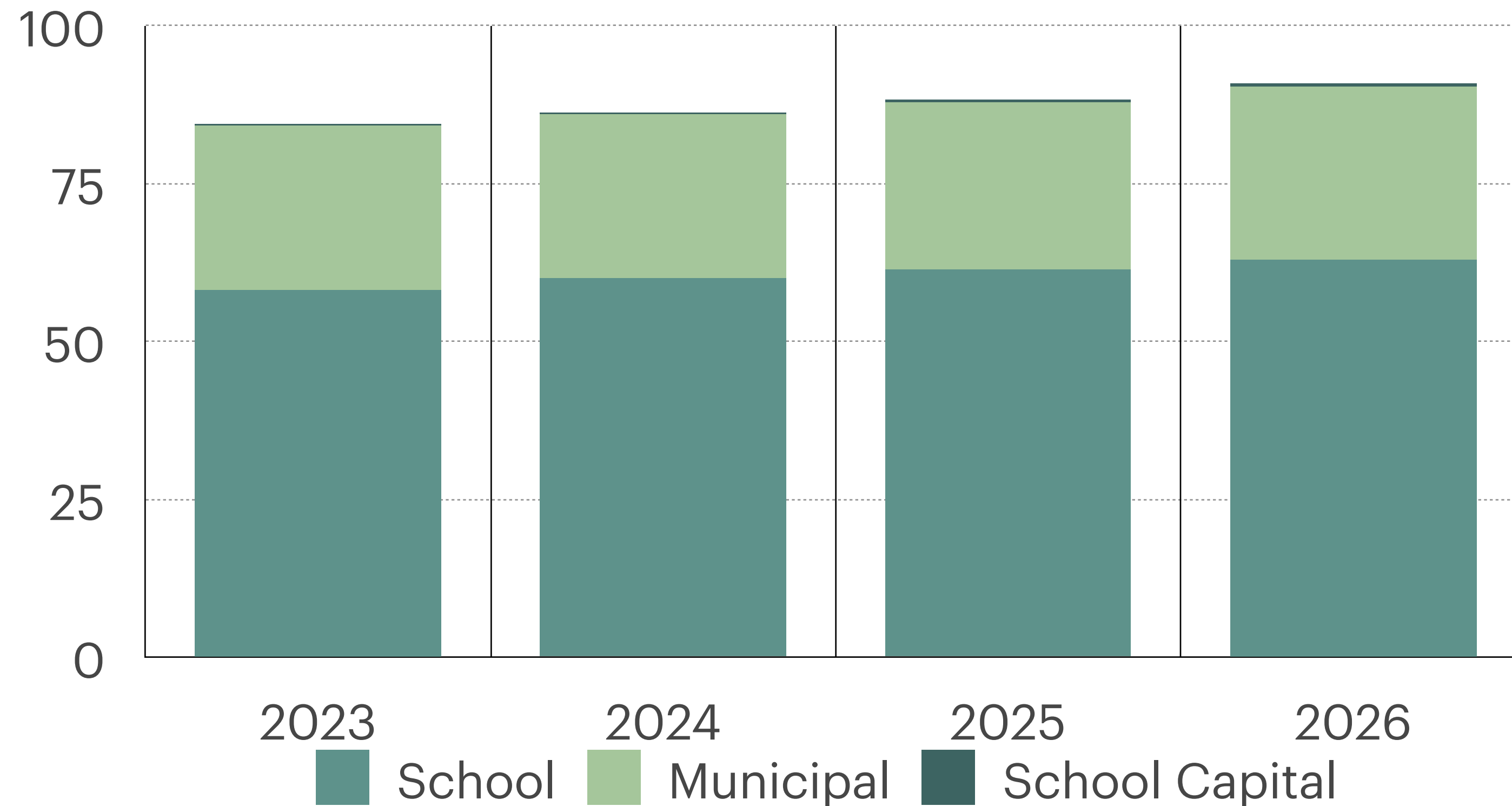
TAX LEVY VS TAX RATE: UNDERSTANDING THE DIFFERENCE

- **Tax Levy: Total amount of taxes that need to be collected to operate the town and schools, determined after accounting for all other revenue sources including state aid and non-property tax revenue. The Tax Levy is approved by residents at the Financial Town Meeting in May.**
- **Tax Rate: Individual dollar rate per thousand of assessed value of a given property that is used to calculate a yearly tax bill. It is affected by the total amount of the tax levy and the assessment of all property in Barrington.**
- **Determining the Tax Levy: Town Budget (Municipal and School expenses) - Non-property tax revenue (Municipal revenue, School State Aid, Medicaid) = Tax Levy**
- **Determining the Tax Rate: Tax Levy / Total value of property in town = Tax Rate**

PROJECTED BUDGET

Projected budget, FY23-26: Includes all sources of revenue and expenditures—including RIDE reimbursements included in the municipal budget. In graph form to represent the proportions.

It does not represent the tax levy or the tax rate.



PROJECTED BUDGET EXPENDITURES

These are numbers from the submitted budget forecasting document and represent a baseline budget with no new initiatives, debt, or other changes.

Fiscal year	Municipal Expenditure (minus Capital and Debt Repayment)	Municipal Capital	Municipal Debt Repayment	School Budget Total (Local Expenditure)	School Capital (Through Planning Board Process)	Total budgeted expenditure
FY22 (this year)	\$18,636,550	\$1,867,000	\$6,055,385	\$56,790,991 (\$48,402,037)	\$388,595	\$83,738,521
FY23	\$18,501,343	\$1,229,000	\$6,099,638	\$58,251,032 (\$49,702,331)	\$386,717	\$84,470,213
FY24	\$18,998,567	\$1,219,000	\$5,905,681	\$59,755,771 (\$51,041,596)	\$358,260	\$86,239,762
FY25	\$19,516,156	\$1,209,000	\$5,893,336	\$61,029,108 (\$52,421,150)	\$351,000	\$88,276,083
FY26	\$20,409,017	\$1,281,000	\$5,876,831	\$62,897,478 (\$53,842,361)	\$325,000	\$90,789,326

BUDGET REVENUES

These are numbers from the submitted budget forecasting document and represent a baseline budget with no new initiatives, debt, or other changes.

Fiscal year	Property Tax Revenue	Municipal Non-tax Revenue*	School Medicaid Revenue	School State Aid/ Other Revenue**	Total Town Revenue
FY22 (this year)	\$67,592,982	\$7,756,585	\$275,000	\$8,113,954	\$83,738,521
FY23	\$66,762,445	\$9,156,585	\$275,000	\$8,273,700	\$84,470,213
FY24	\$66,403,167	\$11,119,937	\$275,000	\$8,439,174	\$86,239,762
FY25	\$68,270,705	\$11,119,937	\$275,000	\$8,607,958	\$88,276,083
FY26	\$70,614,272	\$11,119,937	\$275,000	\$8,780,117	\$90,789,326

*includes the Motor Vehicle Tax Phase Out **includes the categorical fund for ELL

BUDGET WITH TAX LEVY PROJECTIONS

These are numbers from the submitted budget forecasting document and represent a baseline budget with no new initiatives, debt, or other changes.

Fiscal year	Municipal Budget	Town Non-property Tax based revenue	Budgeted Property Tax Levy	Total change of budgeted tax levy/ % change over previous year
FY22 (this year)	\$74,870,594	(\$7,756,585)	\$67,592,982	\$1,245,908/ 1.9%
FY23	\$76,637,342	(\$9,156,585)	\$66,762,445	(\$830,537)/ -1.2%
FY24	\$78,185,007	(\$11,119,937)	\$66,403,167	(\$359,276)/ -0.5%
FY25	\$79,959,009	(\$11,119,937)	\$68,270,705	\$1,867,538/ 2.8%
FY26	\$81,734,209	(\$11,119,937)	\$70,614,272	\$2,343,567/ 3.4%

****The Motor Vehicle Tax reimbursement from the state reduced the FY20 tax levy change from 3.2% to 1.0%. It is factored into our forecast going forward, but it is unclear how long the state reimbursement will be sustainable. It explains the difference between the combined increases in the operating budgets compared with the increase in the tax levy.**

PENSIONS FY23 AND OPEB

Our pensions are tied to the state programs to which we continue to make the required contributions. Overall, we are continuing a slow and steady climb towards appropriately funded pensions. Generally, it is not considered prudent to make additional contributions beyond what is calculated as required. The calculations for investments and payments adjust annually. The goal is to be at 100% funded by 2029, and we are working toward that goal. Future payments beyond FY22 are based on a number of assumptions, variables and other unknowns.

Pensions	Funded ratio as of 6/30/2020	Unfunded Liability as of 6/30/2020	Pension FY22 Annual Required Contribution (% of payroll)	Contribution FY21 (Actual)	Contribution FY22 (Budgeted)	Pension FY23 Annual Required Contribution (% of payroll)
Barrington Fire (25)	88.3%	\$766,076	10.8%	\$200,818	\$208,675	11.59%
Barrington Police	62.1%	\$4,926,378	34.02%	\$689,237	\$710,925	30.65%
Barrington Fire (20)	60.3%	\$3,957,584	\$316,940	\$290,396	\$299,122	\$311,940
Barrington COLA (Municipal)	86.3%	\$5,050,453	11.36%	\$423,700	\$446,969	10.74%
Teachers (1.4% of state plan) As of 6/30/2019	55.3%	\$44,477,132	14.78%	\$3,873,048	\$4,171,273	15.04%
Other Post Employment Benefits (OPEB)	121.42%	Overfunded \$2,618,088	NA			

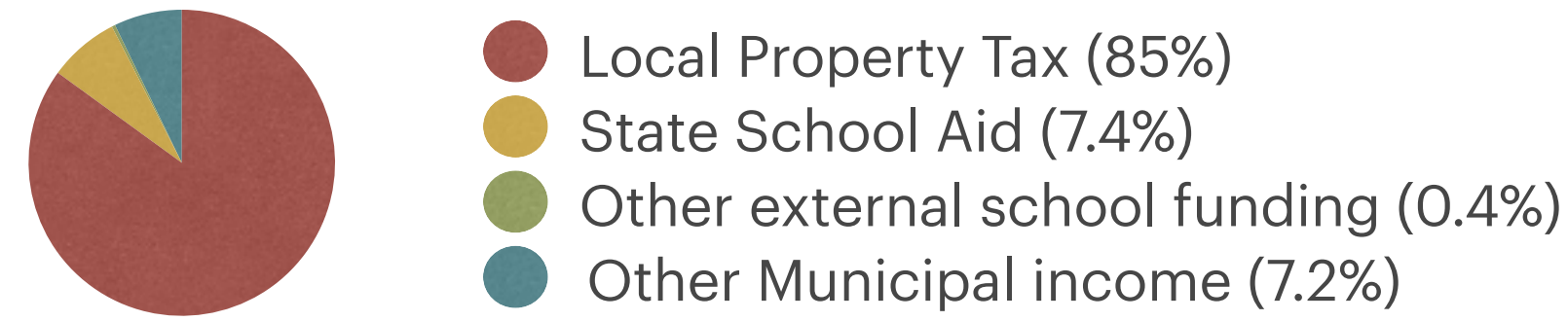
SOUND FINANCIAL MANAGEMENT

- **We have Moody's Aa1 and S&P AAA ratings, allowing for lower interest rates.**
- **These are due in large part to:**
 - **Long term sound financial management.**
 - **Active avoidance of deficit spending (saving the town the expense of both bond initiation fees and interest payments).**
 - **Maintenance of a fund balance (e.g., allowed us to maintain strong ratings despite the new BMS bond and provides necessary resources in an emergency).**
 - **Tax capacity**
- **Support of our infrastructure through Capital Budgets, allowing us to avoid bonds and their associated costs.**
- **Other Post Employment Benefits (OPEB) reserve is fully-funded.**



OUR CHALLENGES AND THREATS

➤ **Similar to many New England towns, especially similar towns throughout Rhode Island, we have a high dependence on property taxes with proportionally smaller support from the state and other sources. We do not have a substantial commercial tax base. 2022 Revenue sources:**



- **The majority of our budget is for people: salaries, benefits, and pensions. Ongoing contract negotiations offer both opportunities and challenges for our community's resources.**
- **Old infrastructure, both town and school, requires increased regular maintenance, renovations, or replacement.**
- **Our small size makes us susceptible to out-sized impacts from small changes and limits our ability to negotiate as competitively for contracted services.**
- **Evolving communication strategy, focused on improving community understanding of budget processes, financial management and long-term goals in support of the community.**
- **At the mercy of external mandates and timelines, and of state and federal funding uncertainty. In general, our economy is dependent on the broader Rhode Island and New England economies.**
- **Sea level rise and other effects of climate change. We must be mindful of these future challenges—with almost 20 miles of shoreline and an anticipated 2 foot rise by 2050.**
- **Limited affordable, accessible, and appropriate housing options.**
- **Pension obligations, e.g., Barrington Fire (20). See Pensions/OPEB page.**

OUR STRENGTHS

- **Beautiful location on Narragansett Bay, multiple local resources, proximity to Providence & Boston.**
- **Long, rich history, with open spaces, beaches, harbors, and multiple parks.**
- **Developing, proportionally-sized business district, with an active Business Association and businesses that interact with and support the local community, supported by an Economic Development Officer.**
- **Recognized nationally and internationally for high-performing schools, with a relatively low cost per student compared with other communities in the New England region.**
- **Well-educated community members who participate actively in the community, with a high level of volunteerism.**
- **Multiple active public and private community partners.**
- **Active and intentional use of grant-funding for both municipal and school projects.**



POTENTIAL AND UNPREDICTABLE VARIABLES

Both Municipal and School

- Health insurance volatility
- New initiatives
- Aging infrastructure, including roads and buildings
- Legal fees
- Pension volatility and risk
- Costs associated with COVID
- CARES Act funding to be determined
- State funding revenue unknowns
- Climate resilience and recovery efforts

Municipal

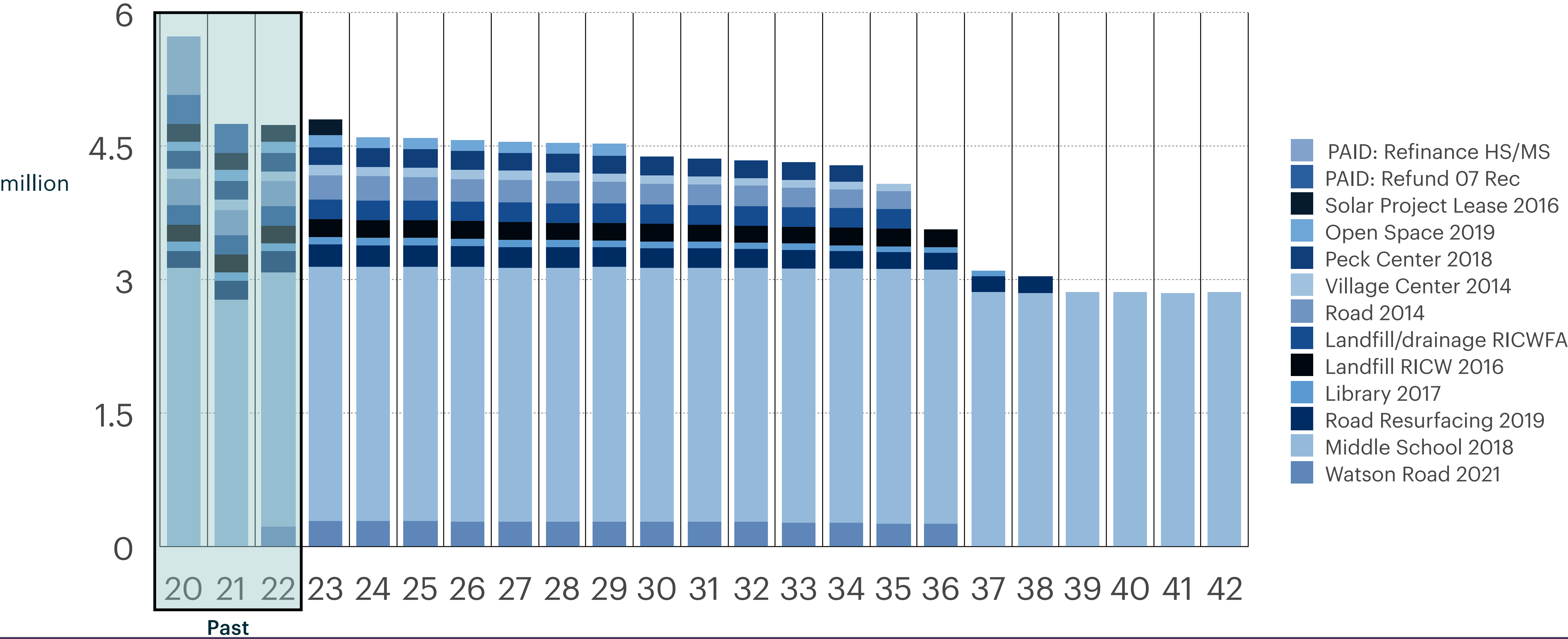
- Trash dumping costs (tipping fees)
- Additional overtime costs
- Sewer infrastructure and contract for effluent treatment
- Continuation of the Motor Vehicle Tax phase out
- (Although it does not impact the budget directly, increasing costs related to BCWA services)
- Real Estate/Affordable housing
- Economic Assistance to residents

Schools

- Variability of Special Education costs, including additional support outlined in recent Special Education Audit
- Increased costs related to changing educational needs and best practices, per FY18-23 Strategic Plan document as well as other initiatives, such as expanded pre-kindergarten
- Projected enrollment trends with the new Middle School, noted at all grade levels and ELL students; total enrollment projected to increase by 1.6% over the next 5 years.
- Contract negotiations
- Unfunded mandates, such as Right To Read, curriculum requirements, ELL (partially funded), etc.

CURRENT DEBT SERVICE SCHEDULE

Please note: This only represents current debt service. As new bonds are required for upcoming capital improvements, new debt will be added. Debt service is listed from oldest to newest. Please note that some debt has been paid off as noted in the key but has been left on the graph to demonstrate retired debt.



UPCOMING CAPITAL IMPROVEMENTS

➤ **Town Capital improvements**

- American Rescue Plan funds for FY22-23: Total of \$4,798,351.22. \$1.6 M allocated for sewer plant upgrades and \$22,320 allocated for Town Website upgrades, leaving \$3.176 M in unallocated funds. The Barrington Ad Hoc ARP Committee is reviewing proposals for submission and approval by the Town Council, with possibilities including sidewalks, recreation upgrades, open space, smart streetlight controls, resiliency projects, etc.
- Capital Project 5 year CIP Budget
- Land acquisitions for conservation and recreation
- Road maintenance and repair/replacement — next bond likely in FY24
- Recreational space upgrades

➤ **School Capital improvements**

- RIDE approved Capital Projects to meet Health and Safety requirements were previously identified. These are being incorporated into the new Building Committee report. The Building Committee was formed in response to the Jacobs Report findings in 2018 and the subsequent RIDE focus on facilities with increased incentives, including up to 50% reimbursement for approved facilities projects. The work would be performed over the next 5-10 years, if approved. The study is projected to be done during FY23.
- High School roof with RIDE approval possibly scheduled for 2024

OPPORTUNITIES FOR SAVINGS

- **Find more opportunities for savings through joint purchasing agreements with neighboring communities or programs.** We currently have joint environmental grants with neighboring communities, share purchasing of some supplies through the East Bay Educational Collaborative (and may expand those opportunities), shared energy saving programs with the League of Cities and Towns, share health and other insurance costs by utilizing the Trust, and shared costs with the state level (e.g., street lights).
 - **Develop additional opportunities for shared municipal services with local towns and communities.** We share public works support with local towns. Our mutual aid agreements with neighboring communities is a cost effective while also improving the safety of our community.
 - **Continually re-evaluate services to determine if savings can be found with out-sourcing versus keeping services in town.** Additionally, utilize pre-contracting services as available, i.e., locking in a price for disaster recovery.
 - **Identify and act on any potential efficiencies or consolidation across municipal and school programs.** Expansion of the compost program, for example, could benefit the community through reduced trash management fees.
 - **Pursue low cost, high yield initiatives, looking especially at maximizing Return on Investment (ROI).**
 - **Actively evaluate programs and services for potential discontinuation in a regular, systematic, and responsible way.**
 - **Actively seek legislative relief from state and RIDE mandates, especially those that are not specific to Barrington.**
 - **During contract negotiations for both school and town, find opportunities for improving/modernizing contract language and benefit packages.**
-

CONCLUSIONS

➤ Our current status:

- Well-managed, stable financial position, with low borrowing costs.
- Limited commercial tax base with a heavy reliance on residential property taxes.
- Limited ability to take on new projects or expenditures based on the tax levy percentage available beyond base expenditures/revenue, under the 4% tax levy increase cap.
- Need to address infrastructure and environmental issues facing the community in a timely manner.
- Potential opportunities related to the American Rescue Plan and the RIDE incentives related to the Jacob's Schoolhouse Report/upcoming BPS Facility Study. .

➤ Therefore, we need to

- Incorporate planned initiatives during years with reduced anticipated tax levy changes, with an effort to hold the tax levy increases stable, avoiding significant spikes or increases in the tax levy.
 - Continue leveraging volunteer resources in our community.
 - Continue research and applications for grant funding of municipal and school projects.
 - Continue to be diligent and realistic going forward.
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ANY QUESTIONS?
PLEASE CONTACT THE CHAIR OF THE
COMMITTEE ON APPROPRIATIONS
AT COA@BARRINGTON.RI.GOV
OR 247-1900, EXTENSION 305

**APPENDIX A:
EXAMPLES OF PRIORITY 1, 2 AND 3 SCHOOL CAPITAL
PROJECTS BASED ON THE PRIOR FACILITY STUDY
A STATE GRANT-FUNDED FACILITY STUDY IS
UNDERWAY IN FY20 AND WILL INFORM FUTURE
PRIORITY SETTING**

FIRST PRIORITY SCHOOL CAPITAL PROJECTS FY18-22 BASED ON PRIOR REPORT; NEW STUDY UNDERWAY TO RE-ESTABLISH PRIORITIES

- **Nayatt Accessibility: Faculty room/bathroom \$12,000**
- **PHS Accessibility: Faculty bathrooms \$10,000**
- **BHS Electrical: Power tractor replacement \$25,000**
- **BHS Electrical: Upgrade generator transfer switch/other \$20,000**
- **BHS Exterior Shell: Replace siding on Eagles' Nest \$75,000**
- **PHS Exterior Shell: Replace Kalwell skylights above kindergarten classrooms \$15,000**
- **Sowams Exterior Shell: Replace Kalwell skylights above kindergarten classrooms \$15,000**
- **BHS Exterior Shell: Rebuild masonry wall/roof structure at exterior door portico \$10,000**
- **HMS Grounds: Repair base/topcoat rear play area \$180,000**
- **HMS Grounds: Repair base/topcoat main parking area \$104,000**
- **HMS Grounds: Asphalt replacement rear/side building \$35,000**
- **PHS HVAC: Ventilation, exhaust all spaces \$187,000**
- **BHS HVAC: Updated front end for HVAC control system \$100,000**
- **BHS HVAC: Science lab ventilation updates \$20,000**
- **BHS HVAC: Ventilation for chemical cabinets (science, wood shop) \$5,000**
- **Nayatt Plumbing: Upgrade hot water heaters \$15,000**
- **Sowams Statutory: Install egress window in each classroom \$40,000**
- **TOTAL: \$995,500**

PRIORITY 2/3 SCHOOL CAPITAL PROJECTS FY18-22 BASED ON PRIOR REPORT; NEW STUDY UNDERWAY TO RE-ESTABLISH PRIORITIES

➤ Priority 2

- **BHS Electrical: Auditorium sound, lighting system updates \$150,000**
- **HMS Electrical: Additional branch circuitry, other electrical updates \$125,000**
- **BHS Electrical: Upgrade outdated power panels, others \$125,000**
- **Nayatt Electrical: Replace/upgrade main 600 AMP, others \$125,000**
- **BHS Electrical: Re-distribute emergency generator loads, others \$25,000**
- **BHS Electrical: Stadium Light Relamp \$9,000**
- **HMS Exterior Shell: Replace Kalwell skylights (library) \$75,000**
- **HMS Grounds: Design/implement storm water management \$250,000**
- **Sowams HVAC: Replace pneumatic control valves, other \$40,000**
- **PHS HVAC: Replace hot water system pumps, others \$24,000**
- **Nayatt Interior Shell: Replace VAT floor tile throughout \$200,000**
- **PHS Interior Shell: Replace VAT floor tile throughout \$200,000**
- **HMS Interior Shell: Replace acoustical ceiling tiles, others \$160,000**
- **HMS Interior Shell: Replace VAT floor tile \$128,000**
- **BHS Statutory: Install aisle lighting, auditorium \$7,500**
- **TOTAL: \$1,643,500**

➤ Priority 3

- **Sowams Accessibility: Faculty bathrooms \$7,500**
- **PHS Electrical: Replace/upgrade main 600 amp \$125,000**
- **BHS HVAC: Replace fume hood \$10,000**
- **BHS Plumbing: Add Eagles' Nest waste piping to sanitary sewer system \$7,500**
- **TOTAL: \$150,000**

APPENDIX B: AVOIDING BORROWING

SCHOOLS: FUND BALANCE/SPENDING POLICY

“...This policy is intended to provide guidelines for budget decisions relative to the appropriate use of resources and the maintenance of adequate reserves sufficient to ensure that programs and services continue to students when unanticipated expenditures, emergencies and/or fluctuations in revenue sources occur....After completion of the annual audit, if the undesignated unassigned fund balance exceeds 2% of the prior year’s operating budget, the excess funds shall be designated assigned for capital projects and will be transferred into the applicable School Improvement Capital Reserve Funds for use on non-recurring expenditures.”

In the last nine years, many projects have been completed, with a 35% reimbursement from RIDE, with the reimbursement rolled back into the capital fund. No bonds have been issued to cover these capital projects. Projects are listed on the next page.

(Full policy link: https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/386451/Fund_Balance-Spending_Policy.pdf; page 58)

*In 2020, the fund balance was increased to 2% going forward; and in FY21, the fund balance will be temporarily increased to 3% for one year in order to use surplus funds from FY20 to cover additional costs related to COVID in the 2020-21 school year.

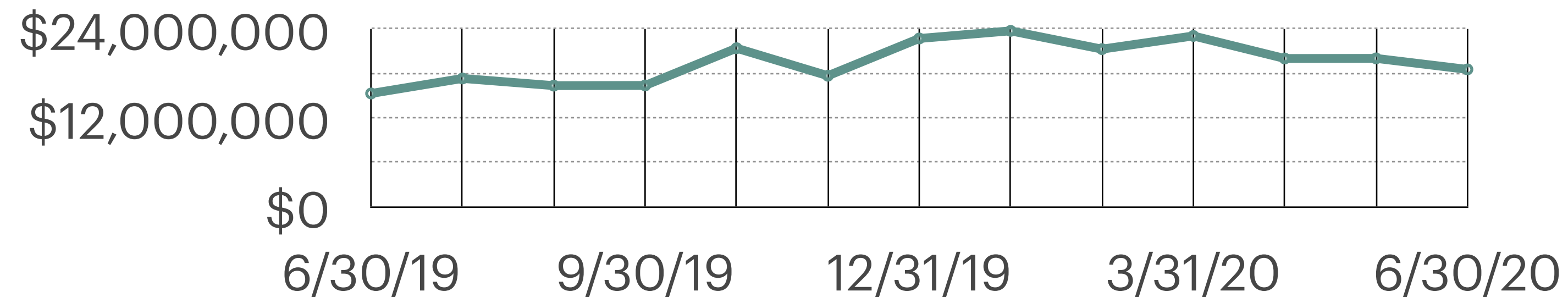
Year	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22 (not included in total)	10 year total
Budget	\$43,379,304	\$44,712,464	\$45,337,464	\$46,375,464	\$47,168,789	\$47,966,398	\$49,168,846	\$50,628,214	\$52,457,348	\$54,460,520	\$56,790,991	\$481,654,811
Budget surplus	\$386,275	\$778,470	\$625,669	\$883,525	\$738,782	\$602,778	\$783,916	\$294,180	\$2,498,734	\$1,056,052	TBD	\$8,648,381
Percentage	0.89%	1.80%	1.40%	1.90%	1.60%	1.30%	1.60%	0.58%	4.76%*	1.94%	TBD	1.8%

PROJECTS COMPLETED SINCE 2011 USING THE FUND BALANCE AND THE 35% REIMBURSEMENT FROM RIDE

- **BHS Parking Lot 2011: \$776,026**
- **Sowams Parking Lot 2012: \$210,386**
- **Primrose Hill Parking Lot 2015: \$665,793**
- **Primrose Hill Preschool Playground 2015: \$117,473**
- **PH, HMS, Nayatt Removal of underground tanks 2015-2016: \$70,423**
- **PH, Nayatt Water main upgrades 2015-2016: \$42,780**
- **BHS Office of Civil Rights ADA updates 2015: \$130,858**
- **PH, Nayatt, Sowams Immediate Health and Safety Phase 1 2015: \$1,207,870**
- **HMS, PH, Nayatt Immediate Health and Safety Phase 2 2016: \$522,680**
- **Nayatt, PH Asbestos removal and abatement 2017: \$51,300**
- **Nayatt parking lot 2018: \$894,784**
- **BHS Statutory: Replace Science Elevator \$125,000**
- **Total: \$4,815,373 (reimbursed 35%: \$1,685,380 for a net cost of \$3,129,992, no bond fees required)**

CASH FLOW TO AVOID TAX ANTICIPATION NOTES (TANS)

- **Multiple questions in past regarding the amount of money in the investment account on June 30.**



- **If we did not have the money in the general fund on June 30, we would need to access TANS (Tax Anticipation Notes, requiring interest/fees) in order to cover costs over the summer.**

APPENDIX C: STATE AND FEDERAL MANDATES WHICH IMPACT THE TAX LEVY, FUNDING AND EXPENSES

STATE AND FEDERAL MANDATES

- Basic Education Plan (with definition of basic education mandating services and programs) provided at no direct cost to children/families (e.g., no athletic, extracurricular or field trip fees) http://blogs.edweek.org/edweek/time_and_learning/fees%20-%20advisory%20-%20dag%20-%208-6-09.pdf (Add field trip information 2019-2020)
- Individuals with Disabilities Education Act (IDEA) requirements (<https://sites.ed.gov/idea/>)
- English Language Learners (ELL) requirements (<http://www.ride.ri.gov/Portals/0/Uploads/Documents/Inside-RIDE/Laws-Regulations/English-Language-Learners-Regulations.pdf>)
- Transportation requirements (seats, bus monitors, others) http://sos.ri.gov/documents/archives/regdocs/released/pdf/DMV/DMV_1670_.pdf)
- State Transparency Reporting, including mandated annual audits, grant reporting requirements, quarterly report to the state (budget versus actual)
- New interpretation of the field trip policy
- New legislation related to school governance and organization, with significant responsibility shifted to building principals and school improvement teams
- 5-year State Budget Forecast Changes
- Affordable Housing Law
- Various labor related laws, mandates and requirements
- Building permit regulations
- Prevailing wage requirements
- Contract continuation
- Early voting requirements

RI LAW 44-5-2

- **Rhode Island General Law 44-5-2 limits the maximum increase in the tax levy each year. The statute prohibits the total levy from exceeding a 4% increase over the levy from the prior year. This law is sometimes misunderstood to mean that an individual tax bill cannot increase 4% from the prior year but that is not the case. Although the total levy is limited to a maximum increase of 4%, individual property values will fluctuate. If your property value increases or decreases more than the average, your tax bill will increase more or less than the tax bill for other properties.**

Adapted from the Woonsocket Tax Assessor's page

APPENDIX D: REFERENCES FOR COMPARISON TO OTHER COMMUNITIES

COMPARED WITH OTHER COMMUNITIES

- **Property tax rates in Rhode Island, 2021: 10th out of 39 in the state.**
- **Levy per capita in Rhode Island, 2021: 3rd out of 39 in the state.**
- **Cost per pupil in 2020: 38th out of 39 public LEAs in Rhode Island (only Cumberland is lower); 55th out of 64 public and charter schools in Rhode Island**

See supporting documents on next two slides.

REFERENCES: COMPARATIVE SCHOOL AND PROPERTY TAX RATES ACROSS THE STATE

RI Department of Education FY2020 Per Pupil Expenditures												
No.	LEA	Average Daily Membership	Total Expenditures from all sources of funds	Total Per Pupil	Debt Service	Less Debt Service PPE	Capital Projects	Less Capital Projects PPE	Equalized Net Per Pupil	Tuition to Other Publics	Less Tuition PPE	Net Per Pupil w/o Tuition
010	Barrington	3,403	\$ 51,931,054	\$15,261	\$ 107,240	\$ 32		\$ -	\$15,230	\$ 262,722	\$ 77	\$15,153
030	Burrillville	2,230	\$ 35,900,766	\$16,102		\$ -	\$ 3,356	\$ 2	\$16,100	\$ 921,305	\$ 413	\$15,687
040	Central Falls	2,836	\$ 51,062,605	\$18,004		\$ -	\$ 426,457	\$ 150	\$17,854	\$ 5,331,110	\$ 1,880	\$15,974
060	Coventry	4,501	\$ 75,944,915	\$16,873		\$ -	\$ 2,600	\$ 1	\$16,872	\$ 1,734,642	\$ 385	\$16,487
070	Cranston	10,258	\$ 174,800,760	\$17,040	\$ 15,206	\$ 1	\$ 1,491,925	\$ 145	\$16,893	\$ 3,420,743	\$ 333	\$16,559
080	Cumberland	4,627	\$ 70,393,957	\$15,214		\$ -	\$ 1,103,792	\$ 239	\$14,975	\$ 4,125,058	\$ 892	\$14,084
090	East Greenwich	2,563	\$ 41,036,925	\$16,010		\$ -	\$ 107,693	\$ 42	\$15,968	\$ 324,229	\$ 126	\$15,841
100	E Providence	5,045	\$ 94,997,134	\$18,831		\$ -	\$ 2,254,225	\$ 447	\$18,384	\$ 1,063,027	\$ 211	\$18,173
120	Foster	226	\$ 4,544,733	\$20,127		\$ -	\$ 45,740	\$ 203	\$19,924	\$ -	\$ -	\$19,924
130	Glocester	557	\$ 9,574,684	\$17,196		\$ -	\$ 166	\$ 0	\$17,195		\$ -	\$17,195
150	Jamestown - Note 1	478	\$ 13,619,732	\$28,477		\$ -	\$ 455,951	\$ 953	\$27,524	\$ 2,549,545	\$ 5,331	\$22,193
160	Johnston	3,192	\$ 61,226,062	\$19,184		\$ -	\$ 155,737	\$ 49	\$19,135	\$ 2,334,439	\$ 731	\$18,404
170	Lincoln	3,189	\$ 58,327,109	\$18,290		\$ -	\$ 10,774	\$ 3	\$18,287	\$ 3,077,364	\$ 965	\$17,322
180	Little Compton - Note 1	230	\$ 8,241,834	\$35,905		\$ -	\$ 530,560	\$ 2,311.34	\$33,593	\$ 1,279,672	\$ 5,575	\$28,019
190	Middletown	2,144	\$ 42,735,976	\$19,932		\$ -	\$ 2,837,339	\$ 1,323	\$18,609	\$ 650,558	\$ 303	\$18,305
200	Narragansett	1,276	\$ 30,628,963	\$24,004	\$ 84,618	\$ 66	\$ 746,598	\$ 585	\$23,352	\$ 669,731	\$ 525	\$22,827
210	Newport	2,139	\$ 44,725,276	\$20,914		\$ -		\$ -	\$20,914	\$ 405,115	\$ 189	\$20,725
220	New Shoreham	133	\$ 5,369,597	\$40,292	\$ 14,800	\$ 111	\$ 113,065	\$ 848	\$39,333		\$ -	\$39,333
230	North Kingstown	3,780	\$ 70,210,749	\$18,573	\$ 203,981	\$ 54	\$ 280,189	\$ 74	\$18,445	\$ 2,310,222	\$ 611	\$17,834
240	N Providence	3,598	\$ 59,260,688	\$16,470	\$ 112,968	\$ 31	\$ 137,801	\$ 38	\$16,401	\$ 1,657,770	\$ 461	\$15,940
250	North Smithfield	1,649	\$ 27,226,551	\$16,507		\$ -	\$ 10,850	\$ 7	\$16,500	\$ 769,296	\$ 466	\$16,034
260	Pawtucket	8,718	\$ 144,218,095	\$16,542		\$ -	\$ 5,300,296	\$ 608	\$15,934	\$ 5,831,883	\$ 669	\$15,265
270	Portsmouth	2,413	\$ 41,821,298	\$17,332		\$ -	\$ 1,017,476	\$ 422	\$16,910	\$ 485,884	\$ 201	\$16,709
280	Providence	22,919	\$ 436,250,073	\$19,034	\$ 201,506	\$ 9	\$ 107,455	\$ 5	\$19,021	\$ 23,059,620	\$ 1,006	\$18,015
300	Scituate	1,184	\$ 25,523,280	\$21,549		\$ -		\$ -	\$21,549	\$ 1,119,402	\$ 945	\$20,604
310	Smithfield	2,375	\$ 40,956,660	\$17,244		\$ -	\$ 267,524	\$ 113	\$17,131	\$ 517,617	\$ 218	\$16,913
320	South Kingstown	2,853	\$ 60,677,827	\$21,270		\$ -		\$ -	\$21,270	\$ 2,734,047	\$ 958	\$20,312
330	Tiverton	1,751	\$ 34,947,028	\$19,963		\$ -	\$ 316,673	\$ 181	\$19,782	\$ 473,929	\$ 271	\$19,512
350	Warwick	8,500	\$ 175,034,256	\$20,591		\$ -	\$ 385,434	\$ 45	\$20,546	\$ 3,487,103	\$ 410	\$20,135
360	Westerly	2,593	\$ 58,744,593	\$22,655		\$ -	\$ 60,312	\$ 23	\$22,631	\$ 2,497,417	\$ 963	\$21,668
380	W Warwick	3,581	\$ 65,364,377	\$18,254		\$ -	\$ 1,307,115	\$ 365	\$17,889	\$ 1,775,164	\$ 496	\$17,393
390	Woonsocket	5,997	\$ 94,847,820	\$15,816		\$ -	\$ 1,267,635	\$ 211	\$15,605	\$ 1,203,074	\$ 201	\$15,404
400	Davies Career & Technical Center	878	\$ 17,712,321	\$20,162		\$ -		\$ -	\$20,162		\$ -	\$20,162
410	RI School for Deaf	79	\$ 7,815,609	\$99,451		\$ -		\$ -	\$99,451		\$ -	\$99,451
420	Metropolitan C&TC	786	\$ 16,528,664	\$21,027	\$ 34,233	\$ 44	\$ 285,099	\$ 363	\$20,621		\$ -	\$20,621
430	Urban Collab Acccelerated Prog	133	\$ 2,777,354	\$20,815	\$ 225,000	\$ 1,686		\$ -	\$19,128		\$ -	\$19,128
480	Highlander Charter School	605	\$ 10,254,096	\$16,949	\$ 612,695	\$ 1,013	\$ 5,120	\$ 8	\$15,928		\$ -	\$15,928
500	N. E. Laborers Career & Const.	164	\$ 2,730,353	\$16,625	\$ 218,734	\$ 1,332		\$ -	\$15,293		\$ -	\$15,293
510	Paul Cuffee Charter	818	\$ 13,247,497	\$16,194	\$ 173,459	\$ 212		\$ -	\$15,982		\$ -	\$15,982
520	Kingston Hill Academy	239	\$ 8,960,021	\$37,471	\$ 1,913,989	\$ 8,004	\$ 3,404,453	\$ 14,237	\$15,229		\$ -	\$15,229
530	International Charter School	374	\$ 5,707,093	\$15,241	\$ 248,419	\$ 663		\$ -	\$14,577		\$ -	\$14,577

540	Blackstone Academy Charter	355	\$ 5,639,614	\$15,890	\$ 226,280	\$ 638	\$ 15,050	\$ 42	\$15,210		\$ -	\$15,210
550	The Compass Charter School	197	\$ 6,507,004	\$33,072	\$ 332,199	\$ 1,688	\$ 3,115,246	\$ 15,834	\$15,550	\$ 38,806	\$ 197	\$15,353
560	Times 2 Academy	725	\$ 10,547,947	\$14,541	\$ 219,410	\$ 302	\$ 306,225	\$ 422	\$13,816		\$ -	\$13,816
570	Academy for Career Exploration	173	\$ 3,395,604	\$19,575	\$ 84,000	\$ 484	\$ -	\$ -	\$19,091		\$ -	\$19,091
580	Beacon Charter School	376	\$ 6,110,949	\$16,248	\$ 845,339	\$ 2,248	\$ 266,635	\$ 709	\$13,292		\$ -	\$13,292
590	Learning Community	576	\$ 11,229,762	\$19,508	\$ 215,872	\$ 375	\$ 33,851	\$ 59	\$19,074		\$ -	\$19,074
600	Segue Institute	234	\$ 4,024,794	\$17,229		\$ -	\$ 243,331	\$ 1,042	\$16,187		\$ -	\$16,187
610	RIMA-Blackstone Valley	2,052	\$ 34,912,837	\$17,013	\$ 2,853,130	\$ 1,390	\$ 2,773,090	\$ 1,351	\$14,271		\$ -	\$14,271
620	The Greene School	196	\$ 3,345,692	\$17,070	\$ 119,995	\$ 612	\$ 249,277	\$ 1,272	\$15,186		\$ -	\$15,186
630	Trinity Academy	212	\$ 6,401,211	\$30,175	\$ 262,683	\$ 1,238	\$ 2,591,261	\$ 12,215	\$16,722		\$ -	\$16,722
640	RI Nurses Middle Level College	270	\$ 5,004,151	\$18,526	\$ 649,408	\$ 2,404		\$ -	\$16,122		\$ -	\$16,122
650	Village Green Virtual Charter	222	\$ 4,102,415	\$18,444	\$ 598,513	\$ 2,691	\$ 61,993	\$ 279	\$15,474		\$ -	\$15,474
660	Nowell Leadership Academy	158	\$ 3,322,225	\$20,982	\$ 523,714	\$ 3,308	\$ 281	\$ 2	\$17,673		\$ -	\$17,673
671	Achievement First Mayoral	1,352	\$ 23,344,604	\$17,266	\$ 1,276,058	\$ 944	\$ 90,435	\$ 67	\$16,255		\$ -	\$16,255
680	The Hope Academy	213	\$ 3,382,341	\$15,911	\$ 650,400	\$ 3,060		\$ -	\$12,852		\$ -	\$12,852
690	Southside Elementary Charter	143	\$ 2,242,124	\$15,716	\$ 176,163	\$ 1,235		\$ -	\$14,481	\$ 10,526	\$ 74	\$14,408
700	RiSE Prep Mayoral Academy	280	\$ 6,806,297	\$24,335	\$ 1,334,575	\$ 4,772	\$ 2,489,489	\$ 8,901	\$10,663		\$ -	\$10,663
720	Charette Charter School	122	\$ 2,157,265	\$17,734	\$ 295,633	\$ 2,430	\$ 8,267	\$ 68	\$15,235		\$ -	\$15,235
960	Bristol-Warren Regional	3,130	\$ 58,053,263	\$18,547	\$ 1,584,174	\$ 506	\$ 1,241,756	\$ 397	\$17,644	\$ 430,823	\$ 138	\$17,506
970	Exeter-W. Greenwich Regional	1,620	\$ 34,030,071	\$21,011	\$ 422,262	\$ 261	\$ 405,373	\$ 250	\$20,500	\$ 1,196,522	\$ 739	\$19,761
980	Chariho Regional	3,179	\$ 61,147,050	\$19,233	\$ 2,024,680	\$ 637	\$ 1,681,493	\$ 529	\$18,067	\$ 1,195,275	\$ 376	\$17,691
990	Foster-Glocester Regional	1,347	\$ 29,379,908	\$21,804	\$ 4,903,265	\$ 3,639	\$ 347,110	\$ 258	\$17,908	\$ 170,292	\$ 126	\$17,781
State Totals		142,148	\$ 2,620,965,511	\$18,438	\$ 23,764,601	\$ 167	\$ 40,359,573	\$ 284	\$17,987	\$ 79,113,934	\$ 557	\$17,431

Note 1 - Little Compton and Jamestown do not have high schools, but instead pay tuition to send their high school students to other districts.

UCOA Codes

Debt Service = Function 421

Capital Projects = Function 422

Tuition to Other Publics = 55610 - Tuition to Other School Districts within the State & State Schools and 55660 - Tuition to Charter Schools

Source: FY20 UCOA Data

Created: 4/30/2021

Updated: 7/16/2021 (added tuition columns)

COMPARATIVE TAX RATES AND LEVY PER CAPITA - 2020

FY 2021 Rhode Island Tax Rates by Class of Property
Assessment Date December 31, 2019
Tax Roll Year 2020

MUNICIPALITY	NOTES	RRE	COMM	PP	MV
BARRINGTON		\$20.90	\$20.90	\$20.90	\$35.00
BRISTOL		14.07	14.07	14.07	17.35
BURRILLVILLE		16.01	16.01	16.01	35.00
CENTRAL FALLS	8	23.69	37.95	69.93	35.00
CHARLESTOWN	2	8.23	8.23	8.23	13.08
COVENTRY	2, 7	18.97	22.87	18.97	18.75
CRANSTON		20.77	31.16	31.16	35.00
CUMBERLAND	2	14.32	14.32	28.64	19.87
EAST GREENWICH		23.43	23.90	29.25	22.88
EAST PROVIDENCE	1, 8	20.59	25.33	58.02	35.00
EXETER		15.57	15.57	15.57	32.59
FOSTER		23.79	23.79	32.73	35.00
GLOCESTER	2	18.22	21.86	36.44	24.37
HOPKINTON	2	18.28	18.28	18.28	21.18
JAMESTOWN		8.07	8.07	8.07	14.42
JOHNSTON	8	22.89	27.99	63.99	35.00
LINCOLN	8	20.14	25.03	31.78	30.66
LITTLE COMPTON		5.99	5.99	11.98	13.90
MIDDLETOWN		13.76	18.21	13.76	16.05
NARRAGANSETT	8	10.48	14.15	14.15	16.46
NEW SHOREHAM	5	6.36	6.36	6.36	9.75
NEWPORT		10.28	15.42	15.42	23.45
NORTH KINGSTOWN		17.09	17.09	17.09	22.04
NORTH PROVIDENCE	2, 8	22.81	29.55	64.78	35.00
NORTH SMITHFIELD	7	16.30	19.39	43.57	35.00
PAWTUCKET		20.89	34.47	52.09	35.00
PORTSMOUTH	2, 6	15.07	15.07	15.07	22.50
PROVIDENCE	8	24.56	36.70	55.80	35.00
RICHMOND	2, 6	20.38	20.38	20.38	22.64
SCITUATE	6	18.27	22.67	38.92	30.20
SMITHFIELD		16.81	18.35	59.74	35.00
SOUTH KINGSTOWN		14.45	14.45	14.45	18.71
TIVERTON		16.19	16.19	16.19	19.14
WARREN		17.36	17.36	17.36	26.00
WARWICK		18.73	28.10	37.46	34.60
WEST GREENWICH	2, 3, 8	23.79	23.79	33.78	19.02
WEST WARWICK	4	23.00	32.43	45.72	28.47
WESTERLY		11.31	11.31	11.31	29.67
WOONSOCKET	8	24.00	35.24	46.58	35.00

Source: Division of Municipal Finance

CLASSES:

RRE = Residential Real Estate COMM = Commercial Real Estate PP = Personal Property MV = Motor Vehicles

NOTES:

- 1) Rates support fiscal year 2020 for East Providence.
- 2) Municipality had a revaluation or statistical update effective 12/31/19.
- 3) West Greenwich - Vacant land taxed at \$16.96 per thousand of assessed value.
- 4) West Warwick - Real Property taxed at four different rates: \$34.70 (apartments 6+ units); \$32.43 (combination, commercial I, commercial II, industrial, commercial condo, comm./ind. vacant land, comm. buildings on leased land,

FY 2021 Statewide Tax Levy by Class of Property¹

December 31, 2019 Assessment Date

Municipality	Residential	Commercial/ Industrial	Tangible	Motor Vehicles	Municipal Total	Levy Per Capita²
Barrington	\$60,252,088	\$2,725,371	\$995,260	\$3,226,284	\$67,199,003	\$4,166
Bristol	38,844,125	4,250,308	636,722	1,728,325	45,459,480	2,053
Burrillville	21,914,441	4,563,556	2,835,143	2,610,805	31,923,945	1,925
Central Falls	9,517,662	3,269,024	1,821,744	990,136	15,598,566	803
Charlestown	22,004,254	702,170	176,547	605,426	23,488,397	3,012
Coventry	58,726,864	11,550,436	1,831,233	3,299,703	75,408,235	2,178
Cranston	121,106,344	45,081,100	11,088,643	10,515,040	187,791,127	2,311
Cumberland	50,053,674	9,216,613	5,834,465	3,604,178	68,708,930	1,972
East Greenwich	45,656,175	8,278,765	2,340,174	1,658,664	57,933,778	4,429
East Providence¹	57,821,178	29,859,608	15,933,803	7,184,826	110,799,416	2,333
Exeter	11,584,637	1,131,511	352,854	1,369,122	14,438,123	2,167
Foster	11,075,024	1,026,266	322,788	878,964	13,303,042	2,823
Glocester	18,652,370	1,409,055	745,525	1,410,746	22,217,697	2,191
Hopkinton	16,155,162	1,838,335	743,055	887,803	19,624,355	2,424
Jamestown	20,441,625	600,361	119,677	471,437	21,633,101	3,938
Johnston	42,652,255	15,400,994	12,549,720	5,406,408	76,009,377	2,594
Lincoln	31,411,297	16,413,710	6,001,613	3,972,301	57,798,922	2,660
Little Compton	12,495,643	252,023	134,706	280,427	13,162,799	3,773
Middletown	32,343,702	12,337,942	1,452,157	1,405,863	47,539,665	2,968
Narragansett	47,496,967	4,606,969	1,518,861	1,266,490	54,889,286	3,541
New Shoreham	9,563,376	1,032,775	101,223	82,278	10,779,653	11,768
Newport	54,570,247	21,401,153	2,275,837	1,665,035	79,912,272	3,240
North Kingstown	62,159,389	13,416,108	3,136,866	3,979,525	82,691,888	3,152
North Providence	45,451,233	14,862,761	5,306,851	4,198,066	69,818,911	2,144
North Smithfield	20,789,998	6,366,338	5,907,066	2,425,348	35,488,750	2,859
Pawtucket	62,358,251	29,586,882	7,372,366	6,018,849	105,336,348	1,466
Portsmouth	50,086,724	4,597,100	1,458,391	1,592,002	57,734,217	3,325
Providence	151,469,185	135,343,693	59,676,568	11,434,041	357,923,486	1,994
Richmond	17,137,418	1,904,399	502,320	829,222	20,373,360	2,662
Scituate	21,196,772	7,907,100	891,785	1,514,635	31,510,291	2,963
Smithfield	33,216,259	13,298,191	8,723,793	4,432,518	59,670,761	2,751
South Kingstown	64,057,708	7,987,991	1,654,004	2,722,732	76,422,435	2,493
Tiverton	32,139,037	4,501,101	1,104,458	1,272,755	39,017,350	2,474
Warren	19,540,870	3,287,183	598,657	1,193,704	24,620,414	2,347
Warwick	134,992,638	66,881,247	21,871,769	16,825,050	240,570,704	2,970
West Greenwich	12,658,654	5,563,963	1,411,121	805,096	20,438,833	3,284
West Warwick	41,731,517	16,893,653	5,518,017	3,261,351	67,404,538	2,329
Westerly	63,426,963	7,594,904	1,514,661	3,409,555	75,946,082	3,369
Woonsocket	26,678,647	19,240,418	5,715,080	3,357,108	54,991,254	1,322
Statewide Total	\$1,653,430,372	\$556,181,078	\$202,175,522	\$123,791,817	\$2,535,578,789	\$2,398